



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 207

Shillong, Friday, November 17, 2017

26th Kartika, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/92. - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No.ERTS(T)65/2017/11, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 98 dated 5th July, 2017, namely:-

In the said notification, (i) in the Table, -

(a) against serial number 3, -

- A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- B. in item (vi), in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely:-

"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";
- D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent, of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-";

- (b) against serial number 8, for item (ii), in column (5), for the word "or" the word "and" shall be substituted.
- (c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-";

- (d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-";

- (e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-";

- (f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent, of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall Apply on or after 1 st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-";

- (g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of State tax as applicable on supply of like goods involving transfer of title in goods	-";

- (h) against serial number 26, in column (3), -

- (i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely:-

"(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);";

- (ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely:-

"(da) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 2.5 per cent or Nil;"

- (iii) in item (i), after sub-item (e), the following sub-items shall be inserted, namely:-

"(f) all food and food products falling under Chapter 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);";

- (iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 6 per cent.	6	-";

(v) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely:-

"(c) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 2.5 per cent or Nil.";

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract SGST @ 6 per cent.	6	-";

(vii) in item (iii), for the word, brackets and figures "and (ii)" the figures, brackets, letters and word ", (ia), (ii) and (ia)" shall be substituted;

(i) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely:-

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract SGST @ 6 per cent or 2.5 per cent or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-";

(ii) in paragraph 2, for the words, brackets and figures "at item (i)", the words, brackets, figures and letters, "at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]" shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -

"(ix) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent, or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

i) set up by an Act of Parliament or State Legislature; or

ii) established by any Government,

with 90 per cent, or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/93. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No.ERTS(T)65/2017/12, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 99 dated 5th July, 2017, namely:-

- (i) in the Table, -
- (a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;
- (b) after serial number 9A and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

- (c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"21A	Heading 9965 Or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely:- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil";

- (d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9954	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

- (e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely:-

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent, or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

- (ii) in paragraph 2, for clause (zf), the following shall be substituted, namely:-

"(zf) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent, or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90per cent, or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.".

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/94. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya on the recommendations of the Council hereby makes the following further amendments in the notification No.ERTS(T)65/2017/13, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 100 dated 5th July, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."
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P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/95. - In exercise of the powers conferred by sub-section (1) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification No.ERTS(T)65/2017/1, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 88 dated 5th July, 2017, namely:-

In the said notification,-

(A) in Schedule I - 2.5%,-

(i) in Sl. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after Sl. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"30A	0804	Mangoes sliced, dried";
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(iii) after Sl. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"99A	1905 or 2106	Khakhra, plain chapatti or roti";
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(iv) after Sl. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";
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(v) in Sl. No. 164, for the entry in column (3), the entry,

"(a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

i. IFO180 CST

ii. IFO 380 CST", shall be substituted;

(vi) after Sl. No. 181 and the entries relating thereto, the following serial number and the entries, shall be inserted, namely:-

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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(vii) after Sl. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"187A	3915	Waste, parings or scrap of plastics";
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(viii) after Sl. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)";
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(ix) after Sl. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"191A	4017	Waste or scrap of hard rubber";
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(x) after Sl. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"198B	4707	Recovered waste or scrap of paper or paperboard";
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(xi) Sl. No. 201A and entries relating thereto shall be omitted;

(xii) after Sl. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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(xiii) in Sl. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(xiv) after Sl. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"228A	7001	Cullet or other waste or scrap of glass";
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(xv) after Sl. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India <i>vide</i> G.S.R. 338 (E) dated the 23 rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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- (xvi) after Sl. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;
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- (B) in Schedule II-6%,-

- (i) in Sl. No. 16, in column (3), for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens dried", the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;
- (ii) in Sl. No. 17, in column (3), for the words figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;
- (iii) in Sl. No. 46, for the entry in column (3), the following entry shall be substituted namely:-
- "Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE];

- (iv) Sl. No. 111 and the entries relating thereto, shall be omitted;

- (v) after Sl. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres";

- (vi) in Sl. No. 137, in the entry in column (3), the words and figures "such as Real zari thread (gold) and silver thread, combined with textile thread)," shall be omitted;

- (C) in Schedule III-9%,-

- (i) in Sl. No. 16, in column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be substituted;
- (ii) in Sl. No. 23, in column (3), for the words "preparations in ready for consumption form", the words, "preparations in ready for consumption form, khakhra", shall be substituted;
- (iii) after Sl. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"54A	3213	Poster colour" ;
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- (iv) in Sl. No. 63, for the entry in column (3), the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be substituted;

- (v) Sl. No. 102 and the entries relating thereto, shall be omitted;

- (vi) in Sl. No. 114, in column (3), for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be substituted;

- (vii) Sl. No. 158 and entries related thereto shall be omitted;

- (viii) in Sl. No. 159, for the entry in column (3), the entry "All goods other than synthetic filament yarns", shall be substituted;
- (ix) in Sl. No. 160, for the entry in column (3), the entry "All goods other than artificial filament yarns", shall be substituted;
- (x) Sl. No. 164 and entries related thereto shall be omitted;
- (xi) Sl. No. 165 and entries related thereto shall be omitted;
- (xii) after Sl. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"177 A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone";
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- (xiii) in Sl. No. 188, and entries relating thereto, shall be omitted;
- (xiv) after Sl. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
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- (xv) after Sl. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

- (xvi) after Sl. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"369A	8483	Plain shaft bearings";
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- (D) in Schedule-IV-14%, -

- (i) in Sl. No. 23, in column (3), for the words, "pans or in similar forms or packings", the words and brackets, "pans or in similar forms or packings [other than poster colour]", shall be substituted;
- (ii) Sl. No. 34 and entries related thereto shall be omitted;
- (iii) in Sl. No. 50, in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;
- (iv) in Sl. No. 70, for the entry in column (3), the following entry shall be substituted namely: -
- "All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]";
- (v) Sl. No. 112 and the entries relating thereto, shall be omitted;

(vi) in Sl. No. 135, in column (3), the words, "and plain shaft bearings", shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted :

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/96. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification No.ERTS(T)65/2017/2, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 89 dated 5th July, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

(i) after Sl. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"122A	4907	Duty Credit Scrips";
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(ii) after Sl. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/97. - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification No.ERTS(T)65/2017/4, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 91 dated 5th July, 2017, namely:-

In the said notification,-

(G) after Sl. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and Confiscated goods, old and Used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/98. - In exercise of the powers conferred by sub-section (1) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No.ERTS(T)65/2017/1, dated 29 th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 89 dated 5 th July, 2017.	1

2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No.ERTS(T)65/2017/I, dated 29 th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 89 dated 5 th July, 2017.	2
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2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation - For the purposes of this notification, -

- (i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017.
2.	<ol style="list-style-type: none"> i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/99. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification No.ERTS(T)65/2017/8, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 95 dated 5th July, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No.ERTS(T)65/2017/8, dated 29th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/Pt.I/100. - In exercise of the powers conferred by sub-section (1) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the State tax rate of 2.5 per cent on intra- State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional Commissioner of the State tax, or jurisdictional Officer of the Union Territory Tax as the case may be, may allow in this regard.

Explanation. -

- (1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 65/2017/101.- In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely:-

- (A) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (B) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (C) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (D) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (E) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (F) the registered recipient shall move the said goods from place of registered supplier -
 - (i) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
 - directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
 - if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered

recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;

in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and

when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

(a) The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXTRAORDINARY

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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th November, 2017.

No.ERTS(T) 73/2017/113. - In supersession of the Notification No.ERTS(T) 73/2017/82, dated 21st September, 2017 and in exercise of the powers conferred by sub-rule (2) of Rule 123 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya is pleased to constitute the **Screening Committee on Anti-Profitteering** for the State of Meghalaya consisting of the following officers, namely:-

1. Ms. Bandhana Deori, Commissioner GST, CBEC, Shillong.
2. Shri Abhishek Bhagotia, Commissioner of Taxes, Government of Meghalaya.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.